

This listing of claims will replace all prior versions, and listings, of claims in the application:

LISTING OF CLAIMS:

1. **(Currently Amended)** Optical compensator for a liquid crystal displays display comprising

- at least one O plate retarder, and
- at least one helically twisted A plate retarder with a twist angle ϕ of more than 90° wherein the helical pitch in said twisted A plate retarder is less than 250 nm.

2. **(Currently Amended)** Optical compensator according to claim 1, wherein ~~the~~ an average tilt angle θ_{ave} in said O plate retarder is from 2 to 88° .

3. **(Previously Presented)** Optical compensator claim 1, wherein the twist angle ϕ in said twisted A plate retarder is at least 360° .

4. **(Currently Amended)** Optical compensator according to claim 1, wherein ~~the~~ a tilt angle in said O plate retarder varies monotonously in a direction perpendicular to ~~the~~ plate a plane of ~~the~~ a film from a minimum value θ_{min} at one surface of the film to a maximum value θ_{max} at ~~the~~ an opposite surface of the film.

5. (Previously Presented) Optical compensator according to claim 4, wherein θ_{\min} is from 0 to 80°.

6. (Previously Presented) Optical compensator according to claim 4, wherein θ_{\max} is from 10 to 90°.

7. (Currently Amended) Optical compensator according to claim 1, wherein ~~the~~ a thickness of said O plate retarder and/or twisted A plate retarder is from 0.1 to 10 μm .

8. (Currently Amended) Optical compensator according to claim 1, wherein ~~the~~ an optical retardation of said O plate retarder and/or twisted A plate retarder is from 6 to 300 nm.

9. (Currently Amended) Optical compensator according to claim 1, wherein said O plate retarder comprises a linear or crosslinked polymerized liquid crystalline material with a tilted or splayed structure.

10. (Currently Amended) Optical compensator according to claim 1, wherein said twisted A plate retarder comprises a linear or crosslinked polymerized chiral liquid crystalline material with a helically twisted structure.

11. (Canceled)

12. **(Previously Presented)** A liquid crystal display device comprising the following elements

- a liquid crystal cell formed by two transparent substrates having surfaces which oppose each other, an electrode layer provided on the inside of at least one of said two transparent substrates and optionally superposed with an alignment layer, and a liquid crystal medium which is present between the two transparent substrates,
- a polarizer arranged outside said transparent substrates, or a pair of polarizers sandwiching said substrates, and
- at least one optical compensator according to claim 1 being situated between the liquid crystal cell and at least one of said polarizers,

it being possible for the above elements to be separated, stacked, mounted on top of each other, coated on top of each other or connected by means of adhesive layers.

13. **(Canceled)**

14. **(Canceled)**

15. **(Canceled)**

16. **(Canceled)**

17. **(Currently Amended)** An optical compensator according to claim 1, wherein a tilt angle in the O plate retarder varies monotonously in a direction perpendicular to the plane of the O plate retarder from a minimum value θ_{\min} at one surface of the O plate retarder to a maximum value θ_{\max} at the opposite surface of the O plate retarder.

18. **(Previously Presented)** An optical compensator according to claim 17, wherein θ_{\min} is 1-20°.

19. **(Previously Presented)** An optical compensator according to claim 17, wherein θ_{\max} is 40-90°.

20. **(Currently Amended)** An optical compensator according to claim 1, wherein the twist angle ϕ is larger than 180°.

21. **(Currently Amended)** An optical compensator according to claim 1, further comprising one or two negative C plate retarders.

22. **(Currently Amended)** An optical compensator according to claim 1, wherein at least one of the O plate retarder or A plate retarder comprises a negatively birefringent substrate having the optical properties of a negative C plate retarder.

23. (New) Twisted A plate with a helical pitch of 250 nm or less for use as negative C retarder.

24. (New) Twisted A plate according to claim 23 comprising an oriented polymerized composition, said composition comprising at least one achiral polymerizable mesogenic compound and at least one non-polymerizable chiral compound, polymerizable chiral mesogenic compound or polymerizable chiral non-mesogenic compound.

25. (New) Liquid crystal display comprising a liquid crystal cell and at least one twisted A plate according to claim 23.

26. (New) Liquid crystal display comprising a liquid crystal cell and at least one twisted A plate according to claim 24.